



INSTRUCTIONS

TO

ASSESSORS OF TAX IN KIND.

1864.



INSTRUCTIONS.

ASSISTANT Q. M. GENERAL'S OFFICE,
RICHMOND, VA., March 29, 1864.

1. The controlling quartermaster for each State may appoint one assessor for each practicable tax district, following, as nearly as may be convenient, the State sub-divisions of tax districts.

2. Each district assessor must be detailed for such duty, or a person over fifty years of age, or one holding authenticated evidence of non-liability to military duty. In all cases he must be a resident of the district.

3. Each assessor, before entering upon the duties of his office, shall take and subscribe, before some competent official, the following oath or affirmation: "I, A B, do swear (or affirm, as the case may be) that I will support the constitution of the Confederate States of America, and that I will, to the best of my knowledge, skill and judgment, diligently and faithfully execute the office and duties of assessor for (naming the district), without favor or partiality, and that I will do equal right and justice in every case in which I shall act as assessor. So help me God." And a certificate of such oath or affirmation shall be delivered to the post quartermaster of the district within which such assessor shall be appointed, and shall be filed and preserved by him.

4. Assessors will receive instructions from the post quartermaster of the congressional district within which they are assigned, and advise with him in all cases of doubt or difficulty. They will also be furnished with the necessary blanks by him.

5. The compensation of assessors will be the same as is allowed to agents of the department who are receiving taxes in kind.

6. Taxes in kind are imposed on the following articles:

Wheat,	Molasses made of sorghum (when more than thirty gallons are made),
Corn (when more than two hundred bushels are produced, short corn is taxed with other corn),	Cotton (when more than fifteen pounds of ginned cotton for each member of the family are produced),
Oats,	Wool (when more than ten pounds are produced),
Rye,	Tobacco,
Buckwheat,	Peas (when more than twenty bushels are produced),
Rice,	Beans (when more than twenty bushels are produced),
Irish potatoes,	Ground peas,
Cured hay,	Bacon (when over two hundred and fifty pounds of net pork are produced).
Cured fodder (when the corn from which it is made is taxed),	
Sugar,	
Molasses made of cane (when more than thirty gallons are made),	

But the following persons shall be exempt from the payment of the tax in kind :

- I. Each head of a family not worth more than five hundred dollars.
- II. Each head of a family with minor children, not worth more than five hundred dollars for himself, and one hundred dollars for each minor living with him, and five hundred dollars in addition thereto for each minor son he has living or may have lost or had disabled in the military or naval service.
- III. Each officer, soldier or seaman in the army or navy, or who has been discharged therefrom for wounds, and is not worth more than one thousand dollars.
- IV. Each widow of any officer, soldier or seaman who has died in the military or naval service, the widow not worth more than one thousand dollars.

7. As soon as any of the above named crops shall be made ready for market, each producer not exempted as aforesaid shall make return to the assessor of his district of the entire quantity of each of these articles produced by him during the year, whether gathered or not. Thereupon the one-tenth part of each of said articles shall be set apart for the use of the Confederate States; and the assessor shall ascertain the quantity of each article so set apart, its quality, and the value thereof in confederate currency. This estimate shall be made in triplicate, and signed by both assessor and producer, and one copy shall be retained by the producer.

8. In case the assessor and tax payer shall disagree, each of them shall select a disinterested freeholder from the vicinage. If the tax payer neglects or refuses to select, then the assessor shall select two; and in case of difference of opinion between the two, they may call in a third to settle the matter in dispute. The freeholders thus selected shall first be sworn by the assessor or any lawful magistrate faithfully to discharge their duties, and shall then proceed to ascertain the amount of the crop, either by actual weight or measurement, or by computing the contents of the rooms or houses in which they are held, when a correct computation is practicable by such a method. They shall then ascertain what quantity may have been previously sold or consumed by the producer, whether gathered or not, and shall thereupon estimate the quantity and quality of the whole, and shall set apart one-tenth thereof as the portion to which the government is entitled.

The particulars of the said tenth shall be set forth and valued in a written estimate to be signed by the freeholders, and two copies thereof shall be delivered to the assessor, and one to the producer. (See Form No. 9.)

9. When the tax payer refuses to return his produce or to select a referee, and the assessor cannot find persons willing to act as referees, he will enter the premises, and make the estimate and valuation himself, certifying the facts on the estimate.

10. From all estimates, such portion of said crops shall be excepted as may be necessary to raise and fatten the hogs for pork of the producer. Short corn will be first excepted for this purpose.

11. In ascertaining the value of the tenth set apart for the use of the Confederate States, whether under the 7th or 8th instruction above, such valuation shall be made at the rates established by the state commissioners, under the impressment

act, or where this cannot be done, at the rates then being paid by the Confederate States government, or its agents, in the neighborhood where such valuation is made, or else at market value.

12. When the estimate includes molasses, an allowance shall be made the producer for the cost of the barrels containing the tithe, thus: The assessor shall enter on the estimate in the column of deductions, such quantity as will equal the value of the barrels containing the tithe, which will be deducted from the same before it is entered in the column of the tenth.

13. Any crop may be assessed when ready for market: but in general, wool, wheat, oats, rye and cured hay becoming ready for market at about one time, will be assessed together; so also with corn, buckwheat, rice, Irish potatoes, cured fodder, sugar, molasses, peas and beans, ground peas and cotton. Bacon and tobacco will be assessed separately. (See Assessor's Forms, Nos. 1, 2, 3, 4.)

14. Shucks, straw and top fodder are not taxed. When the producer usually cuts down his corn, he must pull a tenth of the blade fodder, or have an equivalent in value of hay, or some other taxable product assessed. Oats may be assessed in sheaf, or shelled.

15. After leaving one estimate with the producer, the assessor will transfer the other two to the district post quartermaster, and take his receipt in duplicate. This receipt will be in the form of an abstract, to be prepared by the assessor (see Forms Nos. 5, 6, 7), embracing all the estimates transferred at one time. The assessor retains one of these receipts, and forwards the other by mail to the controlling quartermaster.

16. Each estimate will be dated the day of assessment, and numbered, folded and endorsed before transfer to the district post quartermaster. In the Abstracts, they will be arranged alphabetically, but bear the same numbers.

17. On the last day of each month each assessor will transfer to the district post quartermaster all estimates made by him since his last previous transfer.

18. All estimates of wool, wheat, oats, rye and cured hay will be returned on or before the 31st August of each year (see Forms Nos. 1 and 5), and all of Irish potatoes, corn, rice, cured fodder, buckwheat, sugar, molasses, peas and beans, ground peas and cotton, by the 31st December of each year. (See Forms Nos. 2 and 6.) These estimates will include all said articles produced within the calendar year for which said estimates are made.

Bacon (slaughtered hogs) will be estimated after and as of the 1st March of each year, the estimates to include all produced within the preceding twelve months, and will all be returned by the 15th April. (See Forms Nos. 3 and 7.)

19. Tobacco will be estimated after and as of the 1st April of each year. The estimates will include all produced within the preceding twelve months, and will all be returned by the 31st May to the agents appointed by the Secretary of the Treasury, whose receipt will be taken and returned to the controlling quartermaster, as is prescribed in regard to receipts of district post quartermasters. (See paragraph 15, and Forms Nos. 4 and 8). A copy of these tobacco estimates

will be transmitted by the assessor to the Chief of the Produce Loan Office at Richmond.

N. B.—Tobacco is required to be delivered by the producer to said agent by the first day of July.

20. Wool, cured hay and fodder, sugar, cotton, bacon and tobacco will be estimated in pounds; molasses in gallons; and all other produce in bushels, according to the government standard of weight per bushel.

21. Where in impracticable localities, there is no district post quartermaster, the assessor will return his estimates to the district tax collector direct, to be collected in their money value only. He will take the receipt of the collector, and return the same to the controlling quartermaster of the State, as prescribed in cases where such estimates are returned to the district post quartermasters. This receipt will be forwarded by the controlling quartermaster to the State collector.

22. Where more than the excepted quantity of any one article, or where more than twenty bushels of peas and beans together are produced, the whole of such crops are tithed. For instance—should the producer's crop of corn amount to three hundred bushels, and one hundred and twenty-five bushels be necessary to raise and fatten his hogs, he will be taxed upon one hundred and seventy-five bushels; and should his crop of peas and beans be fifteen bushels of each, his tithe will be three bushels.

23. Five bushels of corn (or its equivalent in other products) per hundred pounds of net pork will be allowed for raising and fattening hogs. The tax payer must specify the crop to be used for this purpose, and claim the deduction at the time the estimate is made. For stock hogs, or hogs to be sold on the hoof, no deduction will be made.

24. Should the estimate of any crop of any producer be omitted to be made and returned within the time prescribed by paragraph 18 of these instructions, such estimate will be made whenever such omission is discovered, and returned with the next prescribed return of estimates.

25. The day of the month and year on which the estimate was made, will appear on every estimate and upon the receipts given therefor by the district post quartermaster. The life of the estimate, as payable in kind, depending upon this, the attention of assessors and post quartermasters is specially called to the subject.

26. In all cases where the crop out of which the tax in kind is to be paid has been taken or destroyed by the enemy, and in case the loss has been sustained prior to assessment, the assessor, on satisfactory proof thereof, may make deduction therefor in proportion to the loss.

27. Assessors of the tax in kind, will not act as assessors of the money tax.

28. Assessors will advise producers that the regular tax agents, commissaries and quartermasters, and such other officers as may have special authority from the office of general charge, are the only persons whose receipts for tax in kind are valid; and where the tithe is impressed, that the receipt of the impressing officer

must show his rank, company and regiment, and must explicitly state that the impressed property is *tax in kind*; otherwise, it will not be so regarded.

29. The following table shows the weight per bushel, according to the government standard, of the several products named:

Wheat,	per bushel,	-	-	60	pounds.
Oats,	" "	-	-	32	"
Rye,	" "	-	-	56	"
Irish potatoes,	" "	-	-	60	"
Corn,	" "	-	-	56	"
Rice (rough);	" "	-	-	44	"
" (cleaned),	" "	-	-	60	"
Peas,	" "	-	-	60	"
Beans,	" "	-	-	60	"
Ground peas,	" "	-	-	28	"
Buckwheat,	" "	-	-	52	"

LARKIN SMITH,
Asst. Q. M. Gen.

Approved: A. R. LAWTON, *Q. M. Gen.*

Approved: JAMES A. SEDDON, *Sec. of War.*

FORM NO. 1.—ESTIMATE NO. —.—TAX IN KIND.

Estimate and Assessment of Agricultural Products which are taxed in kind, agreed upon by the Assessor and Tax Payer, and the value of the portion thereof to which the Government is entitled, in accordance with the provisions of an Act to lay Taxes for the Common Defence and carry on the Government of the Confederate States, and an Act to amend said Act, approved 17th February 1864. Said Estimate and Assessment to be returned to the District Quartermaster on or before the 1st day of September of each year.

AGRICULTURAL PRODUCTS.	Quantity of Gross Crop.	Quality.	Tithe.	Value of Tithe.	
Wheat, - - - - -					
Oats, - - - - -					
Rye, - - - - -					
Cured hay, - - - - -					
Wool, - - - - -					
			Total value,	\$	

I, _____ of the _____ of _____, and State of _____, do swear that the above is a true statement and estimate of all the agricultural products above named; produced by me during the year 186____, which are taxable by the provisions of the above stated acts, including what may have been sold or consumed by me, to the best of my knowledge and belief.

A B, *Tax Payer.*

Sworn to and subscribed before me, the _____ day of _____ 186____; and I further certify that the above estimate and assessment has been agreed upon by said _____ and myself, as a correct and true statement of the amount of his crops, and that the value of the portion to which the government is entitled is correctly stated.

C D, *Assessor* _____ *Tax District,*
State of _____.

Received at Depot No. _____, _____ Congressional District, State of _____, of _____, _____ bushels _____ pounds of wheat, _____ bushels _____ pounds of oats, _____ bushels _____ pounds rye, _____ pounds cured hay, _____ pounds _____ ounces of wool, _____ of the above estimate.

_____ day of _____ 186____.

E F, *Agent.*

SPECIAL EXEMPTIONS.

1. Each head of a family, not worth more than five hundred dollars.
2. Each head of a family, with minor children, not worth more than five hundred dollars for himself and one hundred dollars for each minor living with him, and five hundred dollars in addition thereto for each minor son he has living, or may have lost or had disabled in the military or naval service.
3. Each officer, soldier or seaman, in the army or navy, or who has been discharged therefrom for wounds, and is not worth more than one thousand dollars.
4. Each widow of any officer, soldier or seaman who has died in the military or naval service, the widow not worth more than one thousand dollars: provided the farmer or planter shall not pay a tax in kind upon corn when he does not produce more than two hundred bushels, or upon Irish potatoes when he does not produce more than fifty bushels, or upon peas and beans when not more than twenty bushels are produced: and the torage derived from the corn plant shall also be exempt in all cases where the corn is not taxed in kind: neither shall any farmer or planter who does not produce more than fifteen pounds ginned cotton for each member of his family, or ten pounds of wool, be subject to the tax in kind.
5. Such portion of said crops as may be necessary to raise and fatten the hogs of such farmer, planter or grazier for pork.

FORM NO. 2.—ESTIMATE NO. —.—TAX IN KIND.

Estimate and Assessment of Agricultural Products which are taxed in kind, agreed upon by the Assessor and Tax Payer, and the value of the portion thereof, to which the Government is entitled, in accordance with the provisions of the Act of Congress to lay Taxes for the Common Defence and carry on the Government of the Confederate States, and an Act to amend said Act, approved February 17, 1864. Said Estimate and Assessment to be returned to the District Quartermaster on or before the first day of January of each year.

AGRICULTURAL PRODUCTS.	Gross Quantity.	Deductions.	Quality.	Tithe, or one-tenth.	Value of Tithe.
Corn, - - -					
Corn (short), - - -					
Buckwheat, - - -					
Rice (rough), - - -					
Irish potatoes, - - -					
Cured fodder, - - -					
Sugar, - - -					
Molasses (of cane), - - -					
Molasses (of sorghum), - - -					
Cotton, - - -					
Peas, - - -					
Beans, - - -					
Ground peas, - - -					

Total value, \$

I, — of the — of —, and State of —, do swear that the above is a true statement and estimate of all the agricultural products above named, produced by me during the year 186 —, which are taxable by the provisions of the above stated acts, including what may have been sold or consumed by me, to the best of my knowledge and belief; and that during the hog fattening season of the year 186 — I expect and intend, and am prepared to raise and fatten for pork, and not to be sold on the hoof, — hogs, and that to raise and fatten them — will be necessary. I therefore claim that such portion of my crops be excepted from the estimate of my produce subject to tax in kind.

A B, *Tax Payer*

Sworn to and subscribed before me, the — day of — 186 —; and I further certify that the above estimate and assessment has been agreed upon by said — and myself, as a correct and true statement of the amount of his crops, and that the value of the portion to which the government is entitled is correctly stated.

C D, *Assessor.*

Received at Depot No. —, — Congressional District, State of —, — bushels — pounds corn, — bushels — pounds short corn, — bushels — pounds buckwheat, — bushels — pounds rice, — bushels — pounds Irish potatoes, — pounds cured fodder, — pounds sugar, — gallons molasses (cane), — gallons molasses (sorghum), — pounds cotton, — bushels — pounds peas, — bushels — pounds beans, — bushels — pounds ground peas, — of the above estimate.

E F, *Agent.*

— day of — 186 —

SPECIAL EXEMPTIONS.

1. Each head of a family, not worth more than five hundred dollars.
2. Each head of a family, with minor children, not worth more than five hundred dollars for himself and one hundred dollars for each minor living with him, and five hundred dollars in addition thereto for each minor son he has living, or may have lost or had disabled in the military or naval service.
3. Each officer, soldier or seaman in the army or navy, or who has been discharged therefrom for wounds, and is not worth more than one thousand dollars.
4. Each widow of any officer, soldier or seaman who has died in the military or naval service, the widow not worth more than one thousand dollars: provided the farmer or planter shall not pay tax in kind upon corn when he does not produce more than two hundred bushels, or upon Irish potatoes when he does not produce more than fifty bushels, or upon peas and beans when not more than twenty bushels are produced; and the forage derived from the corn plant shall also be exempt in all cases where the corn is not taxed in kind: neither shall any farmer or planter who does not produce more than fifteen pounds of ginned cotton for each member of his family, or ten pounds of wool, be subject to said tax in kind.
5. Such portion of said crops as may be necessary to raise and fatten the hogs of such farmer, planter or grazier for pork.

FORM NO. 4.—ESTIMATE NO. —.—TAX IN KIND.

Estimate and Assessment of Tobacco agreed upon by the Assessor and Tax Payer, and the value of the portion thereof to which the Government is entitled, in accordance with the provisions of the Act of Congress to lay Taxes for the Common Defence and carry on the Government of the Confederate States, and the Act to amend the same, approved 17th February 1864. This Estimate to be returned to the Agent of the Treasury for the collection of Tobacco, on or before the 1st day of June of each year.

NAME OF PRODUCER.	Quantity produced.			Tithe.			Sound.			Unsound.			Value of Tithe.	
	Leaf.	Seconds.	Lugs.	Leaf.	Seconds.	Lugs.	Leaf.	Seconds.	Lugs.	Leaf.	Seconds.	Lugs.		
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		
Total value,												\$		

I, _____ of the _____ of _____, and State of _____, do swear that the above is a true statement and estimate of all the tobacco produced by me within the year ending on 1st day of July 186 , to the best of my knowledge and belief.

A B, *Tax Payer.*

Sworn to and subscribed before me, the _____ day of _____ 186 ; and I further certify that the above estimate and assessment has been agreed upon by said _____ and myself, as a correct and true statement of the amount of tobacco produced by him, and the amount and value of the tobacco to which the government is entitled is correctly stated.

A B, *Assessor.*

Received of _____, this _____ day of _____ 186 , _____ pounds of leaf, _____ pounds of seconds, _____ pounds of lugs, _____ of the above estimate.

A B, *Agent of the Treasury.*

FORM NO. 8.—TAX IN KIND.

Abstract of Estimates of Tobacco due as Tax in Kind, returned in the month ending on the — day of — 186 , to —, Agent of the Treasury in the State of —, by —, Assessor — Tax District.

Date.	No. of Estimate.	NAME OF PRODUCER	Quantity produced.			Tithe.			Quality.			Sonnd.			Unsound.			Value.
			Leaf.	Seconds.	Lugs.	leaf.	Seconds.	Lugs.	Leaf.	Seconds.	Lugs.	Leaf.	Seconds.	Lugs.	Leaf.	Seconds.	Lugs.	
			Lbs	Lbs	Lbs	Lbs	Lbs	Lbs	Lbs	Lbs	Lbs	Lbs	Lbs	Lbs	Lbs	Lbs	Lbs	
Total value,																	\$	

I certify that the above Abstract is correct.

A B, Assessor — Tax District,
State of —.

Received at —, this — day of — 186 , of —, Assessor — Tax District, State of —, the estimates of tax in kind on tobacco, as stated in the above Abstract.

C D, Agent of the Treasury.

FORM NO. 9.—TAX IN KIND.

Estimate and Assessment of Agricultural Products, in case of disagreement between the Assessor and Tax Payer, and of the quantity and quality of said crops, including what may have been sold or consumed by the producer prior to said estimate, and the value of the portion to which the Government is entitled, to be made by disinterested freeholders selected from the vicinage, in accordance with the provisions of an Act to lay Taxes for the Common Defence and carry on the Government of the Confederate States; and of an Act to amend said Act, approved February 17th, 1864.

AGRICULTURAL PRODUCTS.	Gross quantity.	Deductions.	Quality.	Tithe, or one-tenth.	Value of one-tenth.
Total value,					\$

We, ——— of the ——— of ———, and State of ———, selected as referees to make an estimate and assessment of the crops of ———, of the ——— of ———, do swear that the above list contains a true statement of the amount of crops liable to be taxed in kind, produced by the said ——— during the year 186 —, the quantity and quality of said crops, including what may have been sold or consumed by the producer prior to this estimate, and of the value of the portion thereof to which the government is entitled, according to the provisions of the above recited act.

Sworn to and subscribed before me the ——— day of ——— 186 —.

A B, Assessor.

SPECIAL EXEMPTIONS.

1. Each head of a family, not worth more than five hundred dollars.
2. Each head of a family with minor children, not worth more than five hundred dollars for himself, and one hundred dollars for each minor living with him, and five hundred dollars in addition thereto for each minor son he has living, or may have lost or had disabled in the military or naval service.
3. Each officer, soldier or seaman in the army or navy, or who has been discharged therefrom for wounds, and is not worth more than one thousand dollars.
4. Each widow of any officer, soldier or seaman who has died in the military or naval service, the widow not worth more than one thousand dollars: provided the farmer or planter shall not pay a tax in kind upon corn when he does not produce more than two hundred bushels, or upon Irish potatoes when he does not produce more than fifty bushels, or upon peas and beans when not more than twenty bushels are produced; and the forage derived from the corn plant shall also be exempt in all cases where the corn is not taxed in kind: neither shall any farmer or planter who does not produce more than fifteen pounds of ginned cotton for each member of the family, or ten pounds of wool, be subject to said tax in kind.
5. No farmer, planter or grazier, or other person, who shall not slaughter more than two hundred and fifty pounds of net pork, during any year, shall be subject to the bacon tithe.
6. Such portion of said crops as may be necessary to raise and fatten the hogs of such farmer, planter or grazier for pork.



